



LG&E Energy LLC
220 West Main Street (40202)
P.O. Box 32030
Louisville, Kentucky 40232

February 14, 2006

VIA HAND DELIVERY

RECEIVED

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**PUBLIC SERVICE
COMMISSION**

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602-0615

**Re: E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC, formerly LG&E Energy Corp.), Louisville Gas & Electric Company, and Kentucky Utilities Company (Case No. 2000-095)
and
E.ON AG, E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC, formerly LG&E Energy Corp.), Louisville Gas & Electric Company, and Kentucky Utilities Company (Case No. 2001-104)**

Dear Ms. O'Donnell:

Pursuant to the Commission's Order in Case No. 2000-095, the Companies do hereby file responses to filing requirements contained within that Order's *Summary of Findings* and *Appendix B*. Also, pursuant to the Commission's Order in Case No. 2001-104, the Companies do hereby file responses to filing requirements contained within that Order's *Appendix A*. An original and three (3) copies of these responses are enclosed. The Companies' response for Louisville Gas and Electric Company to *Summary of Findings*, No. 8 and *Appendix B*, *Reporting Requirements to be filed Quarterly*, No. 3, Case No. 2000-095, was filed separately with the Commission's Rates and Tariffs Division on February 14, 2006.

As noted in an advisory phone call to the Commission's Office of the General Counsel, the jurisdictional statements for Kentucky Utilities Company ("the KU Statements") will be delayed. The KU Statements for year-end require a detailed cost-of-service analysis covering three states, plus splits between Kentucky retail and wholesale jurisdictions. There are numerous internal checks and balances to assure accurate statements. These internal efforts are in-progress and, therefore, the Companies anticipate the KU Statements for the year ending December 31, 2005, will be filed with the Commission no later than February 21, 2006.

Please note, in December 2005, LG&E Energy LLC was renamed E.ON U.S. LLC.

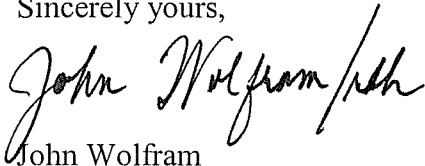
February 14, 2006

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
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Please confirm your receipt of this filing by placing the File Stamp of your Office with date received on the extra copy and returning it to me in the enclosed envelope.

Should you have any questions regarding the information filed herewith, or any questions about the delay in the filing of the jurisdictional statements for Kentucky Utilities Company, please contact me at 502-627-4110 or contact Roger Hickman at 502-627-4031.

Sincerely yours,

A handwritten signature in black ink that reads "John Wolfram" followed by a stylized flourish or initials.

John Wolfram
Manager, Regulatory Affairs

Enclosures

Cc: Mr. Richard G. Raff, Office of the General Counsel
Mr. Isaac Scott, Financial Analysis Division
Ms. Joyce Spear, Rates and Tariffs Division

Please note, in December 2005, LG&E Energy LLC was renamed E.ON U.S. LLC.

**E.ON U.K. LTD (*formerly POWERGEN, PLC*), E.ON U.S. LLC (*formerly LG&E ENERGY LLC*), LOUISVILLE GAS & ELECTRIC COMPANY, AND
KENTUCKY UTILITIES COMPANY**

CASE NO. 2000-095

Response to Summary of Findings, No. 8

“...the supplemental financial reports” of LG&E and KU “should be filed with the Commission within 45 days of the close of the reporting period.”

Response to Appendix B, Reporting Requirements, To Be Filed Quarterly, No. 3

“Twelve-month income statements and balance sheets. LG&E will separately report gas and electric operations, and KU will separately report Kentucky jurisdictional operations and other jurisdictional operations.”

On February 14, 2006, the Companies advised the Commission’s Office of the General Counsel that the requisite jurisdictional statements for Kentucky Utilities Company for the quarter ending December 31, 2005 (“the December Statements”) would be delayed. The December Statements will be filed no later than February 21, 2006.

The requisite jurisdictional statements for Louisville Gas and Electric Company, for the period ending December 31, 2005, were separately filed with the Commission’s Rates and Tariffs Division on February 14, 2006. Copies of these statements are attached.

Louisville Gas and Electric Company
Income Statement on a Total Company and Jurisdictional Basis
12 Months Ending December 31, 2005

	<u><i>Electric</i></u>	<u><i>Gas</i></u>	<u><i>Total</i></u>
OPERATING REVENUES			
Residential Sales	275,780,934	265,373,026	541,153,960
Small (or Comm.)	220,840,054	107,985,247	328,825,301
Large (or Ind.)	127,876,048	18,689,114	146,565,162
Public Street and Highway Lighting	6,481,804	-	6,481,804
Other Sales to Public Authorities	60,276,431	18,242,963	78,519,394
Rate Refunds	-	-	-
Total Sales to Ultimate Consumers	<u>691,255,271</u>	<u>410,290,350</u>	<u>1,101,545,621</u>
Sales for Resale	259,253,830	19,042,051	278,295,881
Forfeited Discounts	2,008,726	1,492,346	3,501,072
Transportation Revenue	-	5,453,152	5,453,152
Miscellaneous Service Revenues	1,176,192	62,620	1,238,812
Rent from Electric/Gas Property	3,132,936	371,805	3,504,741
Interdepartmental Rents	-	107,268	107,268
Other Electric Revenue	30,568,679	-	30,568,679
Other Gas Revenue	-	84,310	84,310
Total Operating Revenues	<u>987,395,634</u>	<u>436,903,902</u>	<u>1,424,299,536</u>
OPERATING EXPENSES			
Operation Expense	604,354,135	383,072,766	987,426,901
Maintenance Expense	53,674,783	9,893,552	63,568,335
Depreciation Expense	101,747,709	16,404,490	118,152,199
Amort. & Depl. of Utility Plant	4,653,093	1,463,214	6,116,307
Amor. of Property Losses, Unrecovered	-	-	-
Plant and Regulatory Study Costs	-	-	-
Regulatory Credits	(9,147,123)	(3,961,184)	(13,108,307)
Taxes Other Than Income Taxes	15,190,375	4,904,142	20,094,517
Income Taxes - Federal	72,210,651	5,370,720	77,581,371
- State	9,975,407	1,046,637	11,022,044
Provision for Deferred Income Taxes	26,913,222	6,365,276	33,278,498
(Less) Provision for Deferred Income Taxes - Cr.	(41,742,943)	(5,984,873)	(47,727,816)
Investment Tax Credit Adj. - Net	(3,899,663)	(184,870)	(4,084,533)
Gain from Disposition of Allowances	(867,263)	-	(867,263)
Accretion Expense	700,956	-	700,956
Total Utility Operating Expenses	<u>833,763,339</u>	<u>418,389,870</u>	<u>1,252,153,209</u>
Net Utility Operating Income	<u>153,632,295</u>	<u>18,514,032</u>	<u>172,146,327</u>
TOTAL Other Income			3,401,321
TOTAL Other Income Deductions			2,646,237
TOTAL Taxes on Other Income and Deductions			(277,163)
Net Other Income and Deductions			<u>1,032,247</u>
INTEREST			
Interest on Long - Term Debt			31,563,442
Amort. of Debt Disc. and Expenses			403,051
Amortization of Loss on Reacquired Debt			1,024,421
Other Interest Charges			3,831,028
Total Interest Charges	<u>30,313,379</u>	<u>6,508,563</u>	<u>36,821,942</u>
Net Income Before Extraordinary Items			136,356,632
Extraordinary Items			<u>7,421,572</u>
Net Income			<u><u>128,935,060</u></u>

Louisville Gas and Electric Company
Balance Sheet on a Total Company and Jurisdictional Basis
December 31, 2005

	<u><i>Electric</i></u>	<u><i>Gas</i></u>	<u><i>Total</i></u>
UTILITY PLANT			
Utility Plant	\$ 3,327,083,403	\$ 561,123,576	\$ 3,888,206,979
Construction Work in Progress	<u>117,168,435</u>	<u>41,619,454</u>	<u>158,787,889</u>
TOTAL UTILITY PLANT	3,444,251,838	602,743,030	4,046,994,868
Less: Accum. Prov. for Depr. Amort. Depl.	<u>1,517,092,789</u>	<u>210,507,493</u>	<u>1,727,600,282</u>
Net Utility Plant	1,927,159,049	392,235,537	2,319,394,586
Gas Stored Underground - Noncurrent	-	2,139,990	2,139,990
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property	199,655	-	199,655
Less: Accum. Prov. for Deprec. and Amort.	63,360	-	63,360
Other Investments	<u>594,286</u>	<u>-</u>	<u>594,286</u>
TOTAL Other Property and Investments	730,581	-	730,581
CURRENT AND ACCRUED ASSETS			
Cash	5,729,208	1,369,303	7,098,511
Special Deposits	7,924,102	1,893,891	9,817,993
Working Fund	43,756	13,810	57,566
Temporary Cash Investments	22	5	27
Customer Accounts Receivable	98,577,706	43,618,772	142,196,478
Other Accounts Receivable	7,201,964	793,317	7,995,281
Less: Accum. Prov. for Uncollectible Acct.-Cr	744,123	329,260	1,073,383
Notes Receivable from Assoc. Companies	-	-	-
Accounts Receivable from Assoc. Companies	29,487,964	7,047,737	36,535,701
Fuel Stock	38,687,915		38,687,915
Plant Materials and Operating Supplies	23,250,501	234,854	23,485,355
Stores Expense Undistributed	4,166,618	42,087	4,208,705
Gas Stored Underground - Current		124,868,861	124,868,861
Prepayments	3,343,551	799,122	4,142,673
Misc. Current & Accrued Assets	1,640,702	-	1,640,702
Interest and Dividends Receivable	36,352	8,688	45,040
Rents Receivable	38,297	9,153	47,450
Accrued Utility Revenues	<u>32,083,000</u>	<u>49,682,000</u>	<u>81,765,000</u>
TOTAL Current and Accrued Assets	251,467,535	230,052,340	481,519,875
DEFERRED DEBITS			
Unamortized Debt Expenses	6,891,607	1,647,120	8,538,727
Other Regulatory Assets	84,198,384	20,323,004	104,521,388
Miscellaneous Deferred Debits	31,366,350	35,936,312	67,302,662
Unamortized Loss on Reacquired Debt	16,662,503	3,982,402	20,644,905
Accumulated Deferred Income Taxes	<u>51,232,190</u>	<u>10,340,925</u>	<u>61,573,115</u>
TOTAL Deferred Debits	190,351,034	72,229,763	262,580,797
TOTAL Assets and Other Debits	<u>\$ 2,369,708,199</u>	<u>\$ 696,657,630</u>	<u>\$ 3,066,365,829</u>

Louisville Gas and Electric Company
Balance Sheet on a Total Company and Jurisdictional Basis
December 31, 2005

	<u><i>Electric</i></u>	<u><i>Gas</i></u>	<u><i>Total</i></u>
PROPRIETARY CAPITAL			
Common Stock Issued	\$ 343,155,049	\$ 82,015,375	\$ 425,170,424
Preferred Stock Issued	57,713,442	13,793,734	71,507,176
Other Paid - In Capital	32,288,600	7,717,099	40,005,699
Other Comprehensive Income	(9,076,909)	(2,169,416)	(11,246,325)
(Less) Capital Stock Expense	1,552,997	371,172	1,924,169
Retained Earnings	<u>501,194,167</u>	<u>119,787,331</u>	<u>620,981,498</u>
TOTAL Proprietary Capital	923,721,352	220,772,951	1,144,494,303
LONG-TERM DEBT			
Long-Term Notes Payable to Associated Companies	181,597,500	43,402,500	225,000,000
Mandatory Redeemable \$5.875 Series Preferred Stock	17,150,875	4,099,125	21,250,000
Bonds	<u>463,520,758</u>	<u>110,783,242</u>	<u>574,304,000</u>
TOTAL Long - Term Debt	662,269,133	158,284,867	820,554,000
OTHER NONCURRENT LIABILITIES			
Accumulated Provision for Pensions and Benefits	<u>54,010,277</u>	<u>12,908,664</u>	<u>66,918,941</u>
TOTAL OTHER Noncurrent Liabilities	54,010,277	12,908,664	66,918,941
CURRENT AND ACCRUED LIABILITIES			
Notes Payable	-	-	-
Notes Payable to Associated Companies	113,998,840	27,246,160	141,245,000
Accounts Payable	181,456,246	43,368,740	224,824,986
Accounts Payable to Associated Companies	42,338,719	10,119,117	52,457,836
Customer Deposits	11,613,184	5,138,615	16,751,799
Taxes Accrued	6,107,431	1,459,700	7,567,131
Interest Accrued	4,506,949	1,077,178	5,584,127
Dividends Declared	660,886	157,954	818,840
Tax Collections Payable	1,691,764	404,338	2,096,102
Miscellaneous Current and Accrued Liabilities	<u>6,185,571</u>	<u>1,478,375</u>	<u>7,663,946</u>
TOTAL Current and Accrued Liabilities	368,559,590	90,450,177	459,009,767
DEFERRED CREDITS			
Customer Advances for Construction	560,810	9,305,380	9,866,190
Asset Retirement Obligations	20,003,377	6,545,839	26,549,216
Accumulated Deferred Investment Tax Credits	40,605,815	1,486,083	42,091,898
Other Deferred Credits	19,270,423	22,363,772	41,634,195
Other Regulatory Liabilities	38,396,045	3,497,373	41,893,418
Accumulated Deferred Income Taxes	<u>353,678,145</u>	<u>59,675,756</u>	<u>413,353,901</u>
TOTAL Deferred Credits	472,514,615	102,874,203	575,388,818
Electric/Gas adjustment to balance	(111,366,768)	111,366,768	
TOTAL Liabilities and Other Credits	<u>\$ 2,369,708,199</u>	<u>\$ 696,657,630</u>	<u>\$ 3,066,365,829</u>

**E.ON U.K. LTD (formerly *POWERGEN, PLC*), E.ON U.S. LLC (formerly *LG&E ENERGY LLC*), LOUISVILLE GAS & ELECTRIC COMPANY, AND
KENTUCKY UTILITIES COMPANY**

CASE NO. 2000-095

Response to Summary of Findings, No. 12

“The Applicants should file semi-annually a report detailing the adoption and implementation of best practices at LG&E and KU. The report should be filed 45 days after the close of the reporting period.”

The Companies Value Delivery Team Best Practice implementation process is complete as of the filing of the Value Delivery Best Practice Progress Reports of February 13, 2004 (“the February 2004 VDT Best Practice Reports”).

Any review or discussion of the February 2004 VDT Best Practice Reports should consider two important parameters. **First**, cost-to-achieve amounts were updated following the August 14, 2001 filing to reflect the numbers, as of December 31, 2001, for those individuals electing early retirement, for those persons selecting the severance package, and for those positions to be back-filled. **Second**, savings are cumulative and on-going from Year 3.

**E.ON U.K. LTD (*formerly POWERGEN, PLC*), E.ON U.S. LLC (*formerly LG&E ENERGY LLC*), LOUISVILLE GAS & ELECTRIC COMPANY, AND
KENTUCKY UTILITIES COMPANY**

CASE NO. 2000-095

Response to Summary of Findings, No. 16

“PowerGen and LG&E Energy should, every 6 months, provide reports on the actual costs of the LG&E Energy acquisition, as described in this Order. The reports should be as of June 30 and December 31...”

With the July 1, 2002, closing of E.ON AG’s acquisition of Powergen plc, which the Commission approved in its Order in Case No. 2001-104, there are no further changes to this schedule. Therefore, the schedule dated December 31, 2001, is the final report.

Please note that the Powergen values have not changed from the December 31, 2000 and June 30, 2001 reports and, therefore, conversions of British Sterling assume 1 British Pound Sterling = \$1.4938, the conversion rate at December 31, 2000. This response is in a format similar to that provided in Case No. 2000-095 Post-Hearing Data Request No. 6.

**E.ON U.K. LTD (*formerly POWERGEN, PLC*), E.ON U.S. LLC (*formerly LG&E ENERGY LLC*), LOUISVILLE GAS & ELECTRIC COMPANY, AND
KENTUCKY UTILITIES COMPANY**

CASE NO. 2000-095

Response to Appendix B, Reporting Requirements, To Be Filed Quarterly, No. 1

**“A report detailing the proportionate share of KU and LG&E in LG&E Energy’s
total operating revenues, operating and maintenance expenses and number of
employees.”**

The requested information, for the twelve-month period ending December 31, 2005 and as of December 31, 2005, is attached.

PowerGen plc and LG&E Energy Corporation
Case No. 2000-095 - Appendix B, Reporting Requirements To Be Filed Quarterly, No. 1
KU and LG&E Share of Selected LG&E Energy Financial & Operating Numbers
Income Statement Numbers are TME December 31, 2005
Employee Number is as of December 31, 2005

	KU	LG&E
Total Operating Revenues	43.7%	52.4%
Total Operating and Maintenance Expenses	41.6%	48.7%
Number of Employees	27.2%	26.2%

**E.ON U.K. LTD (*formerly POWERGEN, PLC*), E.ON U.S. LLC (*formerly LG&E ENERGY LLC*), LOUISVILLE GAS & ELECTRIC COMPANY, AND
KENTUCKY UTILITIES COMPANY**

CASE NO. 2000-095

Response to Appendix B, Reporting Requirements, To Be Filed Quarterly, No. 2

“The number of employees of LG&E Energy and each subsidiary on the basis of payroll assignment.”

The requested information, as of December 31, 2005, is attached.

PowerGen plc and LG&E Energy Corporation
Case No. 2000-095 - Appendix B, Reporting Requirements To Be Filed Quarterly, No. 2
LG&E Energy and Subsidiaries Employees by Payroll Assignment
As of December 31, 2005

LG&E Energy Corp	0
LG&E Energy Services Inc.	986
Kentucky Utilities Company	929
Louisville Gas & Electric Company	892
LG&E Energy Marketing	0
Home Services	0
Enertech	0
LPI-Development	0
LPI-Power Generation	142
Western Kentucky Energy	462
CRC-Evans	0
Total LG&E Capital Corp	604
Total LG&E Energy Corporation and Subsidiaries	3,411